

**63J-3-301 State auditor's responsibilities with respect to the limitation -- Correction of deficiencies.**

The state auditor shall notify the state through the appropriate officer or officers of necessary corrective action if upon audit or examination of the results of an independent audit or a budget document of the state, the state auditor determines that:

- (1) funds have been improperly accounted or budgeted for in order to avoid the limitations imposed by this chapter;
- (2) funds have been improperly exempted from the limitations as provided in this chapter;
- (3) general government functions have been improperly financed by user or service charges; or
- (4) the limitations imposed by this chapter have been exceeded.

Renumbered and Amended by Chapter 382, 2008 General Session